

QUARTERLY REPORT OF WAGES AND WITHHOLDINGS FOR EMPLOYERS OF HOUSEHOLD WORKERS



Serving the People of California

APPROVED EXTENSION TO: _____

Instructions for completion are available on the back of this form.
PLEASE TYPE ALL INFORMATION

QUARTER ENDED _____ DUE _____

DELINQUENT IF
NOT POSTMARKED
OR RECEIVED BY _____

YR	QTR

EMPLOYER ACCOUNT NUMBER

DEPT. USE ONLY	DO NOT ALTER THIS AREA											
	P1	<input type="checkbox"/>	C	<input type="checkbox"/>	T	<input type="checkbox"/>	S	<input type="checkbox"/>	W	<input type="checkbox"/>	A	<input type="checkbox"/>
	Mo. Day Yr.										WIC	
	EFFECTIVE DATE											

A. NUMBER OF EMPLOYEES full-time and part-time who worked during or received pay subject to UI wages for payroll period **which includes the 12th** of the month.

1ST MONTH	2ND MONTH	3RD MONTH

B. ☐ No Payroll This Quarter

C. SOCIAL SECURITY NUMBER	D. EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
	E. TOTAL SUBJECT WAGES		F. PIT WAGES
			G. PIT WITHHELD

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	E. TOTAL SUBJECT WAGES		F. PIT WAGES
			G. PIT WITHHELD

H. GRAND TOTAL SUBJECT WAGES		I. GRAND TOTAL PIT WAGES		J. GRAND TOTAL PIT WITHHELD

K. I declare that the information herein is true and correct to the best of my knowledge and belief.

Signature _____ Title _____ Phone (____) _____ Date _____
(Employer, Accountant, Preparer, etc.)

You have received this Report of Wages and Withholdings for Employers of Household Workers, DE 3B HW, in lieu of the Quarterly Wage and Withholding Report, DE 6, because you have elected to pay taxes for your Household Workers on an annual basis. This form will be mailed to you quarterly and an Annual Payroll Tax Return For Employer Of Household Workers, DE 3 HW, will be mailed to you in the fourth quarter. This annual process is only available to employers who pay \$20,000 or less in household wages during the calendar year. If your wage estimate is understated and you do pay more than \$20,000 in wages in the calendar year, please follow the instructions on the back of this form under the "QUESTION" topic.

You must file this report even if you had no payroll by marking Item B, and indicating "0" in each of the three boxes in Item A, and in the Grand Total Boxes, Items H, I, and J.

DE 3B HW Rev. 3 (1-97) (INTERNET)

INFORMATION AND INSTRUCTIONS FOR COMPLETING THE REPORT OF
WAGES AND WITHHOLDINGS FOR EMPLOYER OF HOUSEHOLD WORKERS

For assistance in completing this form, obtaining additional forms, or inquiries regarding reporting wages or the subject status of employees, contact the nearest Employment Tax Customer Service Office (ETCSO) listed below. For additional information, you may also refer to the Tax Guide for California Employers of Household Workers, DE 8829.

INSTRUCTIONS:

Please make any corrections to the name, address, or ownership on the front of this form. **Always keep a copy of this form for your records.**

- ITEM A. Number of Employees: Enter the number of full-time and part-time workers who worked during or received pay for the payroll period **which includes the 12th** of the month. Please provide a count for each of the three months.
- ITEM B. No Payroll This Quarter: If you had no payroll, mark this box and enter "0" in each of the three boxes in Item A, and in the Grand Total Boxes, Items H, I, and J.
- ITEM C. Social Security Number (SSN): Enter the SSN of each employee to whom you paid wages in subject employment during the quarter. If an employee does not have an SSN, report their name, wages and/or withholdings without the SSN. **TAKE IMMEDIATE STEPS TO SECURE A NUMBER** and provide EDD with the correct information as soon as possible on a DE 3B HW writing "Amended" at the top of the form.
- ITEM D. Employee Name: Enter the full first name, middle initial (if any), and last name of each employee to whom you paid wages in household employment during the quarter (e.g., Jane L Doe). If you report last name first, include a "comma" after the last name, followed by a space, first name, space, then last name (e.g., Doe, John A).
- ITEM E. Total Subject Wages: Enter the full amount of wages (including cents) paid, cash and non-cash, to each employee during the quarter (e.g., \$1,000 should be entered as 1000.00). Generally, all wages are considered "subject" wages. If you need further assistance refer to the Tax Guide, DE 8829, or contact the nearest ETCSO listed below.
- ITEM F. PIT Wages: Enter the amount of all wages (including cents) paid during the period that are subject to personal income tax (PIT), even if you did not withhold PIT. You must enter Total Subject Wages and PIT Wages even if they are the same.
- ITEM G. PIT Withheld: Enter the amount (including cents) from each employee during the quarter.
- ITEM H. Grand Total Subject Wages: Enter the total of all employees' wages paid in the quarter for Item E.
- ITEM I. Grand Total PIT Wages: Enter the total of all employees' wages paid in the quarter for Item F.
- ITEM J. Grand Total PIT Withheld: Enter the total PIT withheld from all employees in Item G.
- ITEM K. Please sign, state your title, enter your telephone number , and date the form.

NOTE: Payments for Unemployment Insurance taxes, Employment Training taxes, employee withheld Disability Insurance taxes, and/or employee Personal Income Tax withholdings are due and payable with the Annual Payroll Tax Return for Employers of Household Workers (DE 3 HW), by January 31, of the following year.

A PENALTY OF TEN DOLLARS (\$10) PER EMPLOYEE MAY BE CHARGED IF A REPORT OF WAGES AND WITHHOLDINGS IS NOT RECEIVED BY THE DEPARTMENT WITHIN 15 DAYS AFTER A SPECIFIC WRITTEN DEMAND.

QUESTIONS: What do I do if I pay more than \$20,000.00 in a calendar year? If you pay more than \$20,000.00 in a calendar year, you will need to file and pay all taxes owed from the beginning of the year through the end of the calendar quarter in which the amount was exceeded. Request and complete an Annual Payroll Tax Return for Employers of Household Workers, DE 3 HW, from your nearest ETCSO, and return it with your remittance to the address shown on the form. For the remainder of the calendar year you will be required to make quarterly tax payments. If you wish to return to annual reporting, you will need to file another election, which will take effect the beginning of the following year.

What do I do if I no longer have employees? Contact your nearest ETCSO, and ask for a DE 3 HW form. Complete the form and pay all taxes due, submitting them to the address shown on the form stating you will no longer have employees.

***EMPLOYMENT TAX CUSTOMER SERVICE OFFICES**

Bakersfield	(805) 395-2896	Laguna Hills	(714) 768-6102	Pleasant Hill	(510) 977-8265	San Mateo	(415) 358-4102
Capitola	(408) 464-6293	Long Beach	(310) 428-0021	Sacramento	(916) 255-1965	Santa Monica	(310) 576-6400
Chico	(916) 895-4401	Los Angeles	(213) 669-7670	San Bernardino	(909) 383-4176	Santa Rosa	(707) 576-2094
Downey	(310) 923-1237	Modesto	(209) 576-6205	San Diego	(619) 284-8615	Stockton	(209) 956-1438
Escondido	(619) 737-2200	Monterey	(408) 649-2902	San Francisco	(415) 929-5700	Van Nuys	(818) 901-5208
Eureka	(707) 445-6522	Oakland	(510) 577-2396	San Jose	(408) 277-9400	Ventura	(805) 654-4506
Fresno	(209) 445-5132	Orange	(714) 288-2601	San Luis Obispo	(805) 549-3512	Visalia	(209) 635-3220

*For Out-of-State employers, contact the Tax Office at (916) 255-1965 or write to Employment Development Department, 9815 Goethe Road, Room A, Rancho Cordova, CA 95827-3564.